

Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO

DRAFT
10.1.21

BILL 3

LLS NO. 22-0150.01 Bob Lackner x4350

INTERIM COMMITTEE BILL

Sales and Use Tax Simplification Task Force

BILL TOPIC: "Business Reps Sales & Use Tax Task Force"

A BILL FOR AN ACT

101 **CONCERNING AN INCREASE IN THE MEMBERSHIP OF THE SALES AND USE**
102 **TAX SIMPLIFICATION TASK FORCE TO INCLUDE**
103 **REPRESENTATIVES OF THE BUSINESS COMMUNITY.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)

Sales and Use Tax Simplification Task Force. The bill expands the membership of the Sales and Use Tax Simplification Task Force to include 2 representatives of the business community, at least one of whom must represent small businesses, to be appointed by the governor.

*Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 39-26-802, **amend**
3 (2)(i), (2)(j), and (2.5)(a); and **add** (2)(k) as follows:

4 **39-26-802. Sales and use tax simplification task force -**
5 **creation.** (2) The task force consists of:

6 (i) A member with state and local sales and use tax accounting
7 experience who is not employed by a home rule or statutory city or city
8 and county, appointed by the governor; ~~and~~

9 (j) One manager, mayor, council-person, finance officer, or tax
10 administrator of a home rule or statutory city or city and county,
11 appointed by the Colorado municipal league from each of its four
12 population membership categories, according to its bylaws; AND

13 (k) TWO MEMBERS REPRESENTING THE BUSINESS COMMUNITY, AT
14 LEAST ONE OF WHOM REPRESENTS SMALL BUSINESSES, APPOINTED BY THE
15 GOVERNOR.

16 (2.5) (a) EXCEPT FOR THE APPOINTMENTS DESCRIBED IN
17 SUBSECTION (2)(k) OF THIS SECTION, all appointments described in
18 subsection (2) of this section must be made no later than June 1, 2021,
19 and each June 1 thereafter. THE INITIAL APPOINTMENTS DESCRIBED IN
20 SUBSECTION (2)(k) OF THIS SECTION MUST BE MADE NO LATER THAN JUNE
21 1, 2022, AND EACH JUNE 1 THEREAFTER. Members of the task force serve
22 at the pleasure of the applicable appointing authority or until the member
23 no longer serves in the position for which he or she was appointed to the
24 task force, at which time a vacancy is deemed to exist on the task force.
25 If a vacancy arises on the task force, the appropriate appointing authority
26 shall appoint a replacement member that meets the requirements set forth

1 in subsection (2) of this section for the vacant position.

2 **SECTION 2. Safety clause.** The general assembly hereby finds,
3 determines, and declares that this act is necessary for the immediate
4 preservation of the public peace, health, or safety.